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COMMISSIONERS**Bob Stump – Chairman****Gary Pierce****Brenda Burns****Bob Burns****Susan Bitter Smith**

RECEIVED

2014 APR 14 P 3:43

AZ CORP COMMISSION
DOCKET CONTROL

ORIGINAL

BEFORE THE ARIZONA CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION
OF TUSAYAN WATER DEVELOPMENT
ASSOCIATION, INC. FOR
ESTABLISHMENT OF RATES FOR
WATER SERVICE.

DOCKET NO. W-02350A-10-0163

IN THE MATTER OF THE APPLICATION
OF ANASAZI WATER CO., LLC FOR
ADJUDICATION "NOT A PUBLIC
SERVICE CORPORATION."

DOCKET NO. W-20765A-10-0432

IN THE MATTER OF THE APPLICATION
OF HYDRO-RESOURCES, INC. FOR
ADJUDICATION "NOT A PUBLIC
SERVICE CORPORATION."

DOCKET NO. W-20770A-10-0473

IN THE MATTER OF THE APPLICATION
OF TUSAYAN WATER DEVELOPMENT
ASSOCIATION, INC. FOR
CANCELLATION OF CERTIFICATE OF
CONVENIENCE AND NECESSITY

DOCKET NO. W-02350A-13-0312

IN THE MATTER OF THE APPLICATION
OF HYDRO-RESOURCES, INC. FOR A
CERTIFICATE OF CONVENIENCE AND
NECESSITY TO PROVIDE WATER
SERVICE.

DOCKET NO. W-20770A-13-0313

Arizona Corporation Commission

DOCKETED

APR 14 2014

DOCKETED BY

1 **NOTICE OF FILING PRE-FILED**
2 **DIRECT TESTIMONY OF THOMAS J. BOURASSA, C.P.A.**

3 Applicant Hydro-Resources, Inc. hereby files the Direct Testimony of Thomas J.
4 Bourassa, C.P.A.

5 DATED this 14th day of April, 2014.

BRYAN CAVE LLP

6
7 By 

8 Steven A. Hirsch, #006360

Rodney W. Ott, #016686

9 Two N. Central Avenue, Suite 2200

10 Phoenix, AZ 85004-4406

Attorneys for Hydro-Resources, Inc.

11
12 **ORIGINAL and 13 COPIES** of the
13 foregoing filed this 14th day of April,
14 2014, with:

15 Docket Control Division
16 Arizona Corporation Commission
17 1200 W. Washington
Phoenix, AZ 85007

18 **COPY** of the foregoing hand-delivered
19 this 14th day of April, 2014, to:

20 Hearing Division
21 Arizona Corporation Commission
22 1200 W. Washington
Phoenix, AZ 85007

23 Steven M. Olea
24 Director, Utilities Division
25 Arizona Corporation Commission
26 1200 W. Washington
Phoenix, AZ 85007

27
28 . . .

1 Janice Alward, Esq.
2 Chief Counsel, Legal Division
3 Arizona Corporation Commission
4 1200 W. Washington
5 Phoenix, AZ 85007

6 **COPY** of the foregoing e-mailed and mailed
7 this 14th day of April, 2014, to:

8 Garry D. Hays
9 The Law Offices of Garry D. Hays, P.C.
10 1702 E. Highland Avenue, Suite 204
11 Phoenix, AZ 85016
12 Attorney for Tusayan Ventures LLC

13 Ryan Lorenz
14 CLARK HILL, PLC
15 14850 N. Scottsdale Road, Suite 500
16 Scottsdale, AZ 85254
17 Attorneys for Tusayan Water Development
18 Association, Inc.

19 Paul L. Brinkmann
20 Shorall McGoldrick Brinkmann
21 702 N. Beaver Street
22 Flagstaff, AZ 86001
23 Attorneys for Anasazi Water Co., LLC

24 William J. Sims, III
25 Sims Murray, Ltd.
26 2020 N. Central Avenue, Suite 670
27 Phoenix, AZ 85014
28 Attorney for Town of Tusayan

Will Wright
Town Manager
Town of Tusayan
P. O. Box 709
Tusayan, AZ 86023

26

27

28

...

1 Michael W. Patten
2 Timothy J. Sabo
3 Roshka DeWulf & Patten, PLC
4 One Arizona Center
5 400 E. Van Buren, Suite 800
6 Phoenix, AZ 85004-2262
7 Attorneys for Squire Motor Inns, Incorporated

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Cathy Russell

HYDRO-RESOURCES, INC.

TESTIMONY OF THOMAS BOURASSA

1
2
3 **Q. PLEASE STATE YOUR, EMPLOYER AND TITLE.**

4 A. My name is Thomas J. Bourassa, and I am a self-employed Certified Public
5 Accountant.

6
7 **Q. PLEASE SUMMARIZE YOUR PROFESSIONAL EXPERIENCE AND**
8 **BACKGROUND.**

9 A. I received a Bachelor of Science degree from Northern Arizona University in 1980,
10 with a dual major in chemistry and accounting. I received an Masters of Business
11 Administration from University of Phoenix in 1991, with an emphasis in finance. I
12 received my C.P.A. license from the State of Arizona in 1995, and continue to fulfil
13 requirements for continuing professional education. I am a member of the Arizona
14 Society of CPAs, the Water Utility Association of Arizona, the American Water
15 Works Association, and the Society of Regulatory Financial Analysts. A copy of
16 my resume is attached as Exhibit A.

17
18 Since 1995, I have regularly consulted with utilities on regulatory matters, including
19 all aspects of rate applications, rate reviews, certificate of convenience applications
20 and extension requests, financing applications, accounting order applications, and
21 off-site hook-up fee applications. I also regularly consult on various aspects of
22 business, financial and accounting matters, including best business practices,
23 generally accepted accounting principles, generally accepted ratemaking principles,
24 rate reviews, and other matters.

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1 **Q. HAVE YOU EVER PROVIDED TESTIMONY TO THE COMMISSION**
2 **BEFORE?**

3 A. Yes. By my count, I have consulted on approximately eighty (80) rate applications
4 and/or accounting orders pending before the Arizona Corporation Commission. I
5 have provided pre-filed testimony in approximately 70 of those dockets, and live
6 testimony in approximately 60 of those dockets.

7
8 **Q. DID YOU ASSIST THE APPLICANT HYDRO-RESOURCES, INC. IN**
9 **PREPARATION OF ITS APPLICATION FOR A CERTIFICATE OF**
10 **CONVENIENCE AND NECESSITY?**

11 A. Yes, I did. I prepared the financial worksheets attached as Exhibit R to the
12 application for a Certificate of Convenience and Necessity ("CCN") by Hydro-
13 Resources, Inc. ("Hydro"). My work was based on historical information from both
14 Hydro and the Tusayan Water Development Association ("TWDA") during the
15 twelve-month period ended December 31, 2012.

16
17 **Q. HAVE YOU READ THE STAFF REPORT DATED MARCH 14, 2014 IN**
18 **THIS CASE?**

19 A. Yes. In particular, I have read the Staff's recommendation that Hydro continue
20 charging its current rates once a CCN is granted. The Staff also recommends that
21 Hydro be required to file a rate application no later than September 30, 2015, using
22 a 2014 test year.

23
24 **Q. DO YOU AGREE WITH THE STAFF'S RECOMMENDATION**
25 **REGARDING HYDRO'S RATES AND A RATE APPLICATION IN 2015?**

26 A. Yes, I do.
27
28

1 **Q. DO YOU BELIEVE THAT IT WOULD SERVE THE PUBLIC INTEREST**
2 **FOR THE COMMISSION TO GRANT HYDRO'S CCN APPLICATION**
3 **AND REQUIRE HYDRO TO CONTINUE CHARGING ITS CURRENT**
4 **RATES UNTIL THE COMMISSION ORDERS DIFFERENT RATES**
5 **FOLLOWING A RATE APPLICATION IN 2015?**

6 **A.** Yes, I do. By requiring that Hydro file a rate application on or before September
7 30, 2015, using a 2014 test year, the Commission will be able to fully assess
8 Hydro's revenue requirements and the resulting rates based on a full year of
9 operations. Designing a rate structure at that time, based on a year of Hydro's
10 operations, will allow the Commission's Staff and the Commission itself to better
11 understand Hydro's requirements to serve as certified water provider in the unique
12 setting of Tusayan.

13
14 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

15 **A.** Yes.
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Exhibit A

Exhibit A
RESUME OF THOMAS J. BOURASSA, CPA

EDUCATIONAL BACKGROUND

B.S. Northern Arizona University Chemistry/Accounting (1980)
M.B.A. University of Phoenix with Emphasis in Finance (1991)
C.P.A. State of Arizona (1995)
Continuing Professional Education – In areas of tax, accounting, management, economics, finance, ethics (80 hrs every two years)

MEMBERSHIPS

Arizona Society of CPAs
Water Utilities Association of Arizona
American Water Works Association
Society of Regulatory Financial Analysts

EMPLOYMENT EXPERIENCE

1995 – Present	CPA - Self Employed Consultant to utilities on regulatory matters including all aspects of rate applications (rate base, income statement, cost of capital, cost of service, and rate design), rate reviews, certificates of convenience and necessity (CC&N), CC&N extensions, financing applications, accounting order applications, and off-site facilities hook-up fee applications. Provide expert testimony as required. Consult on various aspects of business, financial and accounting matters including best business practices, generally accepted accounting principles, generally accepted ratemaking principles, project analysis, cash flow analysis, regulatory treatment of certain expenditures and investments, business valuations, and rate reviews. Litigation support services.
1992-1995	Employed by High-Tech Institute, Phoenix, Arizona as Controller and C.F.O.
1989-1992	Employed by Alta Technical School, a division of University of Phoenix as Division Controller.
1985-1989	Employed by M.L.R. Builders, Tampa and Pensacola, Florida as Operations/Accounting Manager

1982-1985

Employed by and part owner in Area Sand and Clay Company,
Pensacola, Florida.

1981-1982

Employed by Purdue University, West Lafayette, Indiana as
Teaching Assistant.

SUMMARY OF REGULATORY WORK EXPERIENCE AS SELF EMPLOYED CONSULTANT

COMPANY/CLIENT

FUNCTION

Abra Water Company
ACC Docket No. W-01782A-14-0084

Permanent Rate Application – Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

EPCOR Water Arizona, Inc.
ACC Docket No. W-01303A-14-0010

Permanent Rate Application – Prepared rate designs and cost of Service studies for Mohave Water District, Mohave Wastewater District, Paradise Valley Water District, Tubac Water District, and Sun City Water District.

Liberty Utilities (Midstates Natural Gas), Inc.
Missouri Public Service Commission
Case No. GR-2014-0152

Permanent Rate Application – Assist in preparing required rate application schedules for Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Hydro Resources, LLC.
ACC Docket No. W-20770A-13-0313

CC&N Application. Prepared required schedules and initial rates.

Little Park Water Company
ACC Docket No. W-02192A-13-0336

Permanent Rate Application – Water. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

Utility Source, LLC.
ACC Docket No. WS-04235A-13-0331

Permanent Rate Application – Water and Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Payson Water Company
ACC Docket No. W-03514A-13-0111
W-03514A-13-0142

Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Financing Application. Prepared financial ratios and debt surcharge mechanism.

COMPANY/CLIENT

Goodman Water Company

Verde Santa Fe Wastewater
ACC Docket No. SW-03437A-13-0292

Del Lago Water Company
ACC Docket No. W-01944A-13-0215

Chaparral City Water Company
ACC Docket No. W-02113A-13-0118

Las Quintas Serenas Water Company
ACC Docket No. W-01583A-13-0117

Litchfield park Service Company
ACC Docket No. SW-01428A-13-0043
W-01428A-13-0042

Beaver Dam Water Company
ACC Docket No. WS-03067A-12-0232

Rio Rico Utilities
ACC Docket No. WS-02676A-12-0196

Vail Water Company
ACC Docket No. W-01651B-12-0339

FUNCTION

Valuation

Permanent Rate Application – Sewer.
Prepared schedules and testified on Rate
Base, Plant, Income Statement, Revenue
Requirement, Rate Design, and Cost of
Capital.

Permanent Rate Application – Water.
Prepared schedules and testified on Rate
Base, Plant, Income Statement, Revenue
Requirement, Cost of Service, Rate
Design, and Cost of Capital.

Cost of Service Study.

Permanent Rate Application – Water.
Prepared schedules and testified on Rate
Base, Plant, Income Statement, Revenue
Requirement, Rate Design, and Cost of
Capital.

Permanent Rate Application – Water and
Sewer. Prepared schedules and testified
on Rate Base, Plant, Income Statement,
Revenue Requirement, Rate Design, Cost
of Service, and Cost of Capital.

Permanent Rate Application. Prepared
schedules on Plant, Income Statement,
Revenue Requirement, and Rate Design.

Permanent Rate Application – Water and
Sewer. Prepared schedules and testified
on Rate Base, Plant, Income Statement,
Revenue Requirement, Cost of Service,
Rate Design, and Cost of Capital.

Permanent Rate Application. Prepared
schedules and testified on Rate Base,
Plant, Income Statement, Revenue
Requirement, Cost of Service, Rate
Design, and Cost of Capital.

COMPANY/CLIENT

Avra Water Co-Op.
ACC Docket No. W-02126A-11-0480

Pima Utility Company
ACC Docket No. W-02199A-11-0329
ACC Docket No. SW-02199A-11-0330

California Pacific Energy Company

Livco Water Company
ACC Docket No. SW-02563A-11-0213

Orange Grove Water Company
ACC Docket No. W-02237A-11-0180

Goodman Water Company
ACC Docket No. W-02500A-10-0382

Doney Park Water
ACC Docket No. W-01416A-10-0450

Grimmelmann, et. al. v. Pulte Home Corporation, et. al., case no. CV-08-1878-PHX-FJM, the United States District Court for the District of Arizona.

Southern Arizona Home Builders Association

FUNCTION

Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital.

Permanent Rate Application – Water and Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Cost of Service, Rate Design, and Cost of Capital.

Work on financing application.

Work on preparation of permanent rate application.

Permanent Rate Application – Water and Sewer. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

Permanent Rate Application. Prepared schedules on Plant, Income Statement, Revenue Requirement, and Rate Design.

Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Consultant to defendant and expert witness for defendant on rates and ratemaking.

Consultant on ratemaking aspects to line extension policies (electric).

COMPANY/CLIENT

H2O Water Company

Tierra Linda HOA Water Company

Las Quintas Serenas Water Company
ACC Docket No. W-01583A-09-0589

Coronado Utilities
ACC Docket No. SW-04305A-09-0291

Little Park Water Company
ACC Docket No. W-02192A-09-0531

Sahuarita Water Company
ACC Docket No. W-03718A-09-0359

Bella Vista Water Company
Southern Sunrise Water Company
Northern Sunrise Water Company
ACC Docket No. W-02465A-09-0414
W-02453A-09-0414
W-02454A-09-0414

Rio Rico Utilities, Inc
ACC Docket No. WS-02676A-09-0257

Litchfield park Service Company
ACC Docket No. SW-01428A-09-0103
W-01428A-09-0104

FUNCTION

Valuation

Valuation

Permanent Rate Application – Water.
Prepared schedules and testified on Rate
Base, Plant, Income Statement, Revenue
Requirement, Rate Design, and Cost of
Capital.

Permanent Rate Application –
Wastewater. Prepared schedules and
testified on Rate Base, Plant, Income
Statement, Revenue Requirement, Rate
Design, and Cost of Capital.

Permanent Rate Application. Prepared
schedules on Plant, Income Statement,
Revenue Requirement, and Rate Design.

Permanent Rate Application – Water.
Prepared schedules and testified on Rate
Base, Plant, Income Statement, Revenue
Requirement, Rate Design, Cost of
Service, and Cost of Capital.

Permanent Rate Application – Water.
Prepared schedules and testified on Rate
Base, Plant, Income Statement, Revenue
Requirement, Rate Design, Cost of
Service, and Cost of Capital.

Permanent Rate Application – Water and
Sewer. Prepared schedules and testified
on Rate Base, Plant, Income Statement,
Revenue Requirement, Rate Design, and
Cost of Capital.

Permanent Rate Application – Water and
Sewer. Prepared schedules and testified
on Rate Base, Plant, Income Statement,
Revenue Requirement, Rate Design, Cost
of Service, and Cost of Capital.

COMPANY/CLIENT

FUNCTION

Town of Thatcher v. City of Safford, CV
2007-240, Superior Court of Arizona

Consultant to plaintiff on ratemaking and
cost of service.

Valencia Water Company
California Public Utility Commission Case
No. 09-05-002

Cost of Capital

Valley Utilities
ACC Docket No. W-01412A-08-0586

Permanent Rate Application. Prepared
schedules and testified on Rate Base,
Plant, Income Statement, Revenue
Requirement, and Rate Design.

Black Mountain Sewer Company
ACC Docket No. SW-02361A-08-0609

Permanent Rate Application – Sewer.
Prepared schedules and testified on Rate
Base, Plant, Income Statement, Revenue
Requirement, Rate Design, and Cost of
Capital.

Far West Water and Sewer Company
ACC Docket No. WS-03478A-08-0608

Interim Rate Application (Emergency
Rates)

Farmers Water Company
ACC Docket No. W-01654A-08-0502

Permanent Rate Application. Prepared
schedules and testified on Rate Base,
Plant, Income Statement, Revenue
Requirement, and Rate Design.

Far West Water and Sewer Company
ACC Docket No. WS-03478A-08-0454

Permanent Rate Application. Sewer.
Prepared schedules and testified on Rate
Base, Plant, Income Statement, Revenue
Requirement, Rate Design and Cost of
Capital.

Ridgeline Water Company, LLC
ACC Docket No. W-20589A-08-0173

Certificate of Convenience and Necessity
– Water. Prepared pro-forma balance
sheets, income statements, plant
schedules, rate base, and financing.

Sacramento Utilities, Inc.
ACC Docket No. SW-20576A-08-0067

Certificate of Convenience and Necessity
– Wastewater. Prepared pro-forma
balance sheets, income statements, plant
schedules, rate base, and financing.

Johnson Utilities

Permanent Rate Application. Water and

COMPANY/CLIENT

ACC Docket No. WS-02987A-08-0180

Orange Grove Water Company
ACC Docket No. W-02237A-08-0455

Far West Water and Sewer Company
ACC Docket No. WS-03478A-07-0442

Oak Creek Water No.1
ACC Docket No. W-01392A-07-0679

ICR Water Users Association
Docket W-02824-07-0388

Johnson Utilities

H2O, Inc
ACC Docket No. W-02234A-07-0550

Chaparral City Water Company
ACC Docket No. W-02113A-07-0551

Valley Utilities
ACC Docket No. W-01412A-07-0561

Valley Utilities
ACC Docket No. W-01412A-07-280

FUNCTION

Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design and Cost of Capital.

Participate in 40-252 proceeding.

Permanent Rate Application. Prepared schedules on Plant, Income Statement, Revenue Requirement, and Rate Design.

Financing Application. Prepare schedules to support application.

Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Valuation consultant in the matter of the sale of Johnson Utilities assets to the Town of Florence.

Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Financing Application. Prepare schedules to support application.

Emergency Rate Application. Prepare schedules to support application.

COMPANY/CLIENT**FUNCTION**

Valley Utilities
ACC Docket No. W-01412A-07-0278

Accounting Order. Assist in preparing definition and scope of costs for deferral for future regulatory consideration and treatment.

Litchfield Park Service Company
ACC Docket No. W-01427A-06-0807

Accounting Order. Assist in preparing definition and scope of costs for deferral for future regulatory consideration and treatment.

Golden Shores Water Company
ACC Docket No. W-01815A-07-0117

Permanent Rate Application. Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Diablo Village Water Company
ACC Docket No. W-02309A-07-0140

Off-site facilities hook-up fee application. Prepare schedules to support application.

Diablo Village Water Company
ACC Docket No. W-02309A-07-0399

Permanent Rate Application (Class C). Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Sahuarita Water Company
(Rancho Sahuarita Water Co.)
ACC Docket No. W-03718A-07-0687

Extension Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, and financing.

Utility Source, L.L.C.
ACC Docket No. WS-04235A-06-0303

Permanent Rate Application- Water and Wastewater. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Tierra Buena Water Company

Valuation of Tierra Buena Water Company for estate purposes.

Goodman Water Company
ACC Docket No. W-02500A-06-0281

Permanent Rate Application (Class C). Water. Prepared schedules and testified on Rate Base, Plant, Income Statement,

COMPANY/CLIENT

FUNCTION

and Cost of Capital.

Links at Coyote Wash Utilities
ACC Docket No. SW-04210A-06-0220

Certificate of Convenience and Necessity – Sewer. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.

New River Utilities
ACC Docket No. W-0173A-06-0171

Extension Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, and financing.

Johnson Utilities
ACC Docket No. WS-02987A-04-0501
Docket WS-02987A-04-0177

Extension of Certificate of Convenience and Necessity – Sewer. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.

Bachmann Springs Utility
ACC Docket No. WS-03953A-07-0073

Permanent Rate Application – Water and Sewer. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

Avra Water Cooperative
ACC Docket No. W-02126A-06-0234

Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Gold Canyon Sewer Company
ACC Docket No. SW-025191A-06-0015

Permanent Rate Application – Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

State of Arizona v. Far West Water and Sewer, No. 1 CA-CR 06-0160

Expert witness on behalf of defendant in penalty phase of case.

Far West Water and Sewer Company
ACC Docket No. WS-03478A-05-0801

Permanent Rate Application – Sewer. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Black Mountain Sewer Company

Permanent Rate Application – Sewer.

COMPANY/CLIENT

ACC Docket No. SW-02361A-05-0657

Balterra Sewer Company

ACC Docket No. SW-02304A-05-0586

Community Water Company of Green Valley

ACC Docket No. W-02304A-05-0830

McClain Water Systems

Northern Sunrise Water

Southern Sunrise Water

ACC Docket No. W-020453A-06-0251

Valley Utilities Water Company

ACC Docket No. W-01412A-04-0376

Valley Utilities Water Company

ACC Docket No. W-01412A-04-0376

Beardsley Water Company

ACC Docket No. W-02074A-04-0358

Pine Water Company, Inc.

ACC Docket No. W-03512A-03-0279

Chaparral City Water Company

ACC Docket No. W-02113A-04-0616

FUNCTION

Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, Rate Design, and Cost of Capital.

Certificate of Convenience and Necessity – Sewer. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.

Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Certificate of Convenience and Necessity – Water. Prepared pro-forma balance sheets, income statements, plant schedules, rate base, financing, and initial rate design.

Off-site facilities hook-up fee application. Prepare schedules to support application.

Permanent Rate Application – Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, and Revenue Requirement. Assisted in preparation of Rate Design.

Permanent Rate Application – Water. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

Interim and Permanent Rate Application, Financing Application - Water. Prepared schedules and testified on Rate Base, Plant, Income Statement, Cost of Capital, and Rate Design.

Permanent Rate Application. Prepared schedules and testified on Rate Base, Plant, and Income Statement. Assisted in

COMPANY/CLIENT**FUNCTION**

Tierra Linda Home Owners Association
ACC Docket No. W-0423A-04-0075

preparation Rate Design.

Certificate of Convenience and Necessity
– Water. Prepared pro-forma balance
sheets, income statements, plant
schedules, rate base, financing, and initial
rate design.

Diamond Ventures - Red Rock Utilities
ACC Docket No. WS-04245A-04-0184

Certificate of Convenience and Necessity
– Water and Sewer. Prepared pro-forma
balance sheets, income statements, plant
schedules, rate base, financing, and initial
rate design.

Arizona-American Water Company, Inc.
ACC Docket No. WS-01303A-02-0867
ACC Docket No. WS-01303A-02-0868
ACC Docket No. WS-01303A-02-0869
ACC Docket No. WS-01303A-02-0870
ACC Docket No. WS-01303A-02-0908

Permanent Rate Application Water and
Sewer (10 divisions). Prepared schedules
and testimony on Rate Base, Plant,
Income Statement, and Revenue
Requirement. Assisted in preparation of
Rate Design.

Bella Vista Water Company, Inc.
ACC Docket No. W-02465A-01-0776

Permanent Rate Application - Water.
Prepared schedules and testimony on Rate
Base, Plant, Income Statement, and
Revenue Requirement. Assisted in
preparation of Cost of Capital and Rate
Design.

Green Valley Water Company
Docket (2000 Not Filed)

Permanent Rate Application. Prepared
schedules and testimony on Rate Base,
Plant, Income Statement, and Revenue
Requirement. Assisted in preparation of
Cost of Capital and Rate Design.

Gold Canyon Sewer Company
ACC Docket No. SW-02519A-00-0638

Permanent Rate Application - Sewer.
Prepared schedules and testimony on Rate
Base, Plant, Revenue Requirement, and
Income Statement. Assisted in
preparation of Cost of Capital and Rate
Design.

Rio Verde Utilities, Inc.

Permanent Rate Application – Water and

COMPANY/CLIENT

ACC Docket No. WS-02156A-00-0321

Livco Water Company
Livco Sewer Company
ACC Docket No. SW-02563A-05-0820

Livco Water Company
ACC Docket No. SW-02563A-07-0506

Cave Creek Sewer Company

Avra Water Cooperative
ACC Docket No. W-02126A-00-0269

Town of Oro Valley

Far West Water Company
ACC Docket No. WS-03478A-99-0144

MHC Operating Limited Partnership
Sedona Venture Wastewater
ACC Docket No. W-

Vail Water Company
ACC Docket No. W-01651B-99-0406

E&T Water Company
ACC Docket No. W-01409A-95-0440

FUNCTION

Sewer. Prepared schedules and testimony on Rate Base, Plant, Revenue Requirement, and Income Statement. Assisted in preparation of Cost of Capital and Rate Design.

Permanent Rate Application – Water. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

Permanent Rate Application – Water and Sewer. Prepared short-form schedules for Rate Base, Income Statement, Plant, Bill Counts, and Rate Design.

Revenue Requirement, Rate Adjustment and Rate Design - Sewer.

Permanent Rate Application – Water. Assisted in preparation of Rate Base, Plant, Income Statement, Revenue Requirement, and Rate Design.

Revenue Requirements, Water Rate Adjustments and Rate Design.

Permanent Rate Application – Water. Assisted in preparation of schedules for Rate Base, Income Statement, Revenue Requirement, Lead-Lag Study, Cost of Capital, and Rate Design.

Permanent Rate Application – Sewer. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.

Permanent Rate Application. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and Rate Design.

Permanent Rate Application - Water. Assisted in preparation of schedules for Rate Base, Plant, Income Statement, and

COMPANY/CLIENT**FUNCTION**

Rate Design.

New River Utility
ACC Docket No. W-01737A-99-0633

Permanent Rate Application - Water.
Assisted in preparation of schedules for
Rate Base, Plant, Income Statement, and
Rate Design.

Golden Shores Water
ACC Docket No. W-01815A-98-0645

Permanent Rate Application – Water.
Assisted in preparation of schedules for
Rate Base, Plant, Income Statement, and
Rate Design.

Ponderosa Utility Company
ACC Docket No. W-01717A-99-0572

Permanent Rate Application – Water.
Assisted in preparation of schedules for
Rate Base, Plant, Income Statement, and
Rate Design.

Chaparral City Water Company
Docket (1999 Not Filed)

Permanent Rate Application - Water.
Prepared schedules and testimony on Rate
Base, Plant, Revenue Requirement, and
Income Statement. Assisted in preparation
of Cost of Capital and Rate Design.